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CIVIL AND POLITICAL RIGHTS, INCLUDING THE QUESTION OF: CONSCIENTIOUS OBJECTION TO MILITARY SERVICE

Written statement*/ submitted by Conscience and Peace Tax International, a non-governmental organization in special consultative status

The Secretary-General has received the following written statement which is circulated in accordance with Economic and Social Council resolution 1996/31.

[15 December 2000]

*/ This written statement is issued, unedited, as received from the submitting non-governmental organization(s).

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The human right not to pay for war and the human duty to pay for peace

1. According to most national legislation people who kill will be prosecuted. And those who pay others to kill will likewise be prosecuted. In such way the basic human right to life is protected with the force of law.

2. The United Nations recognises the right of everyone to have conscientious objections to military service as a legitimate exercise of the right to freedom of thought, conscience and religion.

3. Although many States recognise the right to conscientious objection to military service, they still train and maintain military forces with the support of their citizens' taxes. In such way, a conscientious objector may be free from the obligation to be trained for and participate in killings, but the conscientious objector is still forced to pay for the participation of others in killings.

4. Conscience and Peace Tax International (CPTI) is an international association of people that cannot support any attempts to prepare for war and to train citizens to kill. Our consciences do not allow us to support that. Even if we are granted the right to be free from participating in the military with our bodies, we are forced to participate in the military with our tax contributions. We do not dispute the right of a State to impose taxes on its citizens. But we claim that, by spending our compulsory taxes on war and war preparation, States are making us accomplices to killing.

5. CPTI holds that such individual responsibility is explicitly stated in article 6 of the *Charter of Nuremberg*. This Charter states that *"leaders, organizers, instigators and accomplices participating in the formulation or execution of a common plan or conspiracy to commit any of the foregoing crimes are responsible for all acts performed by any persons in execution of such plan."* CPTI believes that a taxpayer should have the right not to be made an accomplice to the use of lethal force, to the killing of fellow human beings.

6. The UN recently declared the first decade of the new millennium to be the International Decade for a Culture of Peace and Non-violence for the Children of the World. CPTI stresses that the right not to pay for war and war preparation should be strongly linked with the taxpayers' wishes to pay for peace promotion. Although CPTI recognises that it is up to the democratic decision-making structures of any State to allocate its collected taxes, CPTI notes that the budgets of military expenditure are far greater than the amount of money spent on civilian peace-building activities.

7. CPTI therefore thinks that the right to conscientious objection to taxes that are used for military purposes should be recognised by all States. CPTI is calling on the Commission on Human Rights to recognise the right of conscientious objection to military taxes as a legitimate expression and manifestation of the freedom of thought, conscience and religion.